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POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO

I hereby appoint:

 Practitioners associated with the Customer Number:

24737

OR

 Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used):

Name	Registration Number

as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).

Assignee Name and Address:

Koninklijke Philips Electronics N.V.
 Groenewoudseweg 1
 5621 BA Eindhoven, The Netherlands

A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.

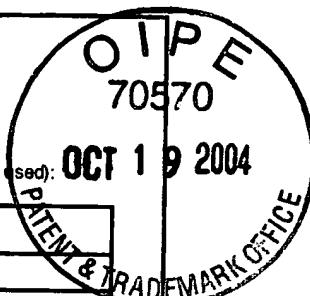
SIGNATURE of Assignee of Record

The individual whose signature and title is supplied below is authorized to act on behalf of the assignee

Name	Matthieu van Kamp		
Signature		Date	April 19, 2004
Title	Authorized Representative	Telephone	(914) 333-9600

This collection of information is required by 37 CFR 1.31 and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

If you need assistance in completing the form, call 1-800-PTO-9199 and select option 2.



STATEMENT UNDER 37 CFR 3.73(b)Applicant/Patent Owner: Koninklijke Philips Electronics N.V.Application No./Patent No.: Concurrently Filed/Issue Date: ConcurrentlyEntitled: SPATIAL AUDIO

Koninklijke Philips Electronics N.V., a corporation
 (Name of Assignee) (Type of Assignee, e.g., corporation, partnership, university, government agency, etc.)

states that it is:

1. the assignee of the entire right, title, and interest; or2. an assignee of less than the entire right, title and interest.The extent (by percentage) of its ownership interest is _____ %
 in the patent application/patent identified above by virtue of either:

A. [] An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel _____, Frame _____, or for which a copy thereof is attached.

OR

B. [] A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as shown below:

1. From: _____ To: _____
 The document was recorded in the United States Patent and Trademark Office at
 Reel _____, Frame _____, or for which a copy thereof is attached.

2. From: _____ To: _____
 The document was recorded in the United States Patent and Trademark Office at
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3. From: _____ To: _____
 The document was recorded in the United States Patent and Trademark Office at
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[] Additional documents in the chain of title are listed on a supplemental sheet.

[] Copies of assignments or other documents in the chain of title are attached.

[NOTE: A separate copy (i.e., the original assignment document or a true copy of the original document) must be submitted to Assignment Division in accordance with 37 CFR Part 3, if the assignment is to be recorded in the records of the USPTO. See MPEP 302.08]

The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.

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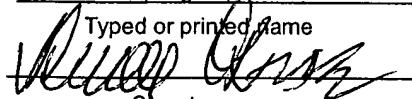
Date

(914) 333-9631

Telephone number

Russell Gross, Reg. 40,007

Typed or printed name



Signature

Corporate Counsel

Title

This collection of information is required by 37 CFR 3.73(b). The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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Form PTO 1595
(Rev. 6-93)RECORDATION FORM COVER SHEET
PATENTS ONLYU.S. Dept. of Commerce
Patent and Trademark Office

To the Commissioner for Patents: Please record the attached original documents or copy thereof.

1. Name of conveying party(ies):
 Dirk Jeroen BREEBAART
 Steven Leonardus Josephus Dimphina Elisabeth VAN
 DE PAR

Additional name(s) of conveying party(ies) attached?

 Yes No

2. Name and address of receiving party(ies):

Name: Koninklijke Philips Electronics N.V.

Internal Address:

Street Address: Groenewoudseweg 1

NL-5621 BA Eindhoven The Netherlands

3. Nature of conveyance:
 Assignment Merger
 Security Agreement Change of Terms
 Other
 Execution Date: 9/9/04.

Additional name(s) & address(es) attached?

 Yes No

4. Application number(s) or patent number(s):

If this document is being filed together with a new application, the execution date of the application, is 9/9/04.

A. Patent Application No.(s)

B. Patent No.(s)

Additional numbers attached?

 Yes No

5. Name and address of party to whom correspondence concerning document should be mailed:

Name: Philips Electronics North America Corporation

Internal Address:

Street Address: P.O. Box 3001
345 Scarborough RoadCity: Briarcliff Manor State: NY Zip: 10510

6. Total number of applications and patents involved:

 1

7. Total fee (37 CFR 3.41) ...\$40.00

 Enclosed Authorized to Deposit Account
8. Deposit Account Number: 14-1270

(Attach duplicate copy of this page paying by deposit account)

DO NOT USE THIS SPACE

9. Statement and signature.

To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.

Russell Gross, Reg. 40,007
 Name of Person Signing

Signature

Date

Total number of pages including cover sheet, attachments, and document: 2

Mail documents to be recorded with required cover sheet information to:

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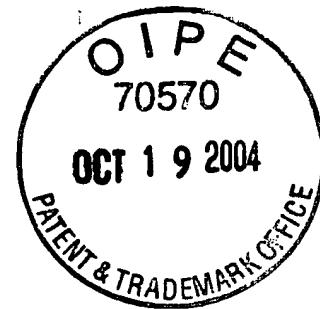
For good and valuable consideration, of which I acknowledge receipt, I, as a below-named assignor, sell and assign to Koninklijke Philips Electronics N.V. (hereinafter "Assignee") a corporation existing under the laws of the Kingdom of the Netherlands, whose business address is Groenewoudseweg 1, 5621 BA Eindhoven, the Netherlands, its successors and assigns, the application for a United States Patent for the improvements in a

invented by us, which application:

is executed concurrently herewith
 was executed by me/us on

is Serial No. filed

is International Application No. PCT/IB03/01650 filed 22 April 2003,



and all rights in and to said application, and all Patents which may be granted therefor, and all divisions, reissues, continuations and extensions thereof, and authorize and request the Commissioner of Patents and Trademarks to issue all Patents on said improvements or resulting therefrom to said Assignee as assignee of the entire interest and covenant that I have full right so to do, and agree that I will communicate to said Assignee or its representatives any facts known to me respecting said improvements and testify in any legal proceeding, sign all lawful papers, execute all divisional, continuing and reissue applications, make all rightful oaths and generally do everything possible to aid said Assignee, its successors, assigns and nominees, to obtain and enforce proper protection for said invention..

09 September 2004 (sign name here)

Date (print name here)


Dirk Jeroen BREEBAART

, Assignor

09 September 2004 (sign name here)

Date (print name here)


Steven Leonardus Josephus
Dimphina Elisabeth VAN DE PAR

, Assignor